IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE SEVENTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17935 of 2004

Between:

M/s. ACC Ltd., Mancheriala, Adilabad District,
rep. by its Acting Vice-President, Sri Sunil Tiwari.

..... PETITIONER

AND

1 The Commissioner (Appeals), Office of the Commissioner of

Customs and Central Excise, Basheerbagh, Hyderabad.
2 The Asst. Commissioner, Customs & Central Excise, Nizamabad

Division, Nizamabad.
3 The Superintendent of Central Excise, Sirpur Kaghaznagar

Range.
4 The Commissioner of Central Excise, Commissionerate-I,
Basheerbagh, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue an order or a direction or an appropriate writ more particularly a writ in the nature of Mandamus declaring the attachment proceedings of second respondent, vide Panchanama 25.8.2004 as arbitrary, illegal and contrary to CBE & C circular dt. 2.06.1998.

Counsel for the Petitioner:Mr. C.KODANDA RAM

Counsel for the Respondents: MR.ARAJASHEKAR REDDY (SC FOR CG)

The Court made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned Counsel for the parties. With their consent, the writ petition is disposed of at this stage.

The main grievance of the petitioner is that it has moved an application for grant of stay on 11-06-2004 before the Commissioner (Appeals) and the application has not been decided and in the meantime, coercive steps have been initiated for recovery of the disputed amount of tax.

In these circumstances, we allow the writ petition, direct the Commissioner (Appeals) to dispose of the stay application, within a period of two weeks. For the period of two weeks or till the stay application is decided, there shall be stay against taking any coercive steps. No order as to costs.

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(BILAL NAZKI, J)

7th October, 2004.

(S.ANANDA REDDY, J)

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To

1 The Commissioner (Appeals), Office of the Commissioner of

Customs and Central Excise, Basheerbagh, Hyderabad.
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5 Two C.D copies